United Nations E/2014/L.9

Economic and Social Council

Distr.: Limited
21 May 2014

Original: English

2014 session
Item 16 (h) of the provisional agenda*
Economic and environmental questions: international cooperation in tax matters

Bolivia (Plurinational State of): draft resolution**

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2013/24 of 24 July 2013,

Recalling also General Assembly resolution 68/1 of 20 September 2013,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the multilateral bodies and relevant regional organizations concerned, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

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* E/2014/1/Rev.1, annex II.

** On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.

[2] General Assembly resolution 63/239, annex, para. 16.

[3] General Assembly resolution 63/303, annex, para. 56 (*c*).

14-53814 (E) 220514

Please recycle

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations, and recognizing the need to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Noting also the recommendation of the Committee for Development Policy to strengthen the role and operational capacity of the Committee of Experts on International Cooperation in Tax Matters and to consider converting that Committee into an intergovernmental subsidiary body of the Council,[4]

Welcoming the discussion in the Council on 5 June 2014 on international cooperation in tax matters[5] and its contribution to promoting the work of the Committee,

Noting the workshop on protecting the tax base of developing countries held at United Nations Headquarters on 4 June 2014,

Taking note of the report of the Committee on its ninth session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it in Economic and Social Council resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the decision of the Committee, at its ninth session, to set up six subcommittees on substantial matters, namely article 9 (associated enterprises): transfer pricing; tax treatment of services; exchange of information; base erosion and profit-shifting issues for developing countries; extractive industries taxation issues for developing countries; and negotiation of tax treaties — practical manual, as well as an advisory group on capacity development;

3. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

4. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

5. *Decides* to continue to consider, at its 2015 session, options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, including on the issue of the conversion of the Committee into an intergovernmental subsidiary body of the Council;

6. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World

[4] See *Official Records of the Economic and Social Council, 2014, Supplement No. 13* (E/2014/33).

[5] See E/2014/SR.xxx and xxx.

[6] *Official Records of the Economic and Social Council, 2013, Supplement No. 25* (E/2013/45).

Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

7. *Reiterates its decision* to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation;

8. *Encourages* the President of the Council to issue invitations to representatives of national tax authorities to attend the aforementioned meetings;

9. *Requests* the Secretary-General to submit to the Council by May 2015 a report examining options for further strengthening the work of the Committee, with an emphasis on better integrating its work into the programme of work of the Council following its reform and effectively contributing to the post-2015 development agenda, thereby enabling the adoption at the 2015 session of a decision on the conversion of the Committee into an intergovernmental subsidiary body of the Council;

10. *Recognizes* the progress by the Financing for Development Office in developing, within its mandate, a capacity-development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, to continue its work in this area and to further develop its activities within existing resources and mandates;

11. *Reiterates* its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.

United Nations E/2014/L.10

Economic and Social Council

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2 June 2014

Original: English

2014 session
Item 2 of the provisional agenda*
Adoption of the agenda and other organizational matters

Canada and Uruguay: draft decision

Appointment of an additional member of the Ad Hoc Advisory Group on Haiti

The Economic and Social Council, recalling its resolutions 2004/52 of 23 July 2004, 2005/46 of 27 July 2005, 2006/10 of 26 July 2006, 2007/13 of 25 July 2007, 2008/10 of 23 July 2008, 2009/4 of 23 July 2009, 2010/28 of 23 July 2010, 2012/21 of 26 July 2012 and 2013/15 of 23 July 2013 and its decisions 2004/322 of 11 November 2004, 2009/211 of 20 April 2009, 2009/267 of 15 December 2009, 2011/207 of 17 February 2011, 2011/211 of 26 April 2011, 2011/268 of 28 July 2011, 2013/209 of 15 February 2013, 2014/207 of 30 January 2014 and 2014/210 of 23 April 2014, and having considered the letter dated 13 May 2014 from the Permanent Representative of Uruguay to the United Nations addressed to the President of the Council,[1] decides to appoint the Permanent Representative of Uruguay to the United Nations as an additional member of the Ad Hoc Advisory Group on Haiti.

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* E/2014/1/Rev.1, annex II.
[1] E/2014/73.

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United Nations E/2014/L.11

Economic and Social Council

Distr.: Limited
5 June 2014

Original: English

2014 session
Item 16 (h) of the provisional agenda*
Economic and environmental questions: international cooperation in tax matters

Draft decision submitted by the Vice-President of the Council, Oh Joon (Republic of Korea)

Venue and dates of and provisional agenda for the tenth session of the Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council:

(a) Decides that the tenth session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 27 to 31 October 2014;

(b) Approves the following provisional agenda for the tenth session of the Committee:

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Tax Convention:
     - (i) Article 4 (resident): application of treaty rules to hybrid entities;
     - (ii) Article 5 (permanent establishment):
       - (a) The meaning of "connected projects";
       - (b) Physical presence issue;
     - (iii) Article 8 (shipping, inland waterways transport and air transport):

* E/2014/1/Rev.1, annex II.

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(a) The meaning and coverage of the term "auxiliary activities";

(b) The application of the article to cruise shipping;

(iv) Article 9 (associated enterprises): update of its commentary and transfer pricing issues;

(v) Base erosion and profit-shifting;

(vi) Article 12 (royalties): general considerations, including equipment-related issues;

(vii) Article 13 (capital gains): the practical implications of paragraph 4;

(viii) Article 23 (methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation;

(ix) Article 26 (exchange of information);

(x) Taxation of services:

(a) Taxation of services — general discussion;

(b) Article on technical services;

(b) Other issues:

(i) Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

(iii) Taxation of the extractive industries;

(iv) Taxation of development projects;

(v) Capacity-building;

(vi) Cooperative compliance and corporate governance in tax matters;

(vii) International trade in goods — tax issues.

4. Dates and provisional agenda for the eleventh session of the Committee.

5. Adoption of the report of the Committee on its tenth session.

United Nations E/2014/L.12

Economic and Social Council

Distr.: Limited
9 June 2014

Original: English

2014 session
Item 10 (c) of the provisional agenda*
Coordination, programme and other questions: mainstreaming a gender perspective into all policies and programmes in the United Nations

Draft resolution submitted by the Vice-President of the Council, Oh Joon (Republic of Korea), on the basis of informal consultations

Mainstreaming a gender perspective into all policies and programmes in the United Nations system

The Economic and Social Council,

Reaffirming its agreed conclusions 1997/2 of 18 July 1997 on mainstreaming a gender perspective into all policies and programmes in the United Nations system,[1] and recalling its resolutions on the subject matter, including 2011/6 of 14 July 2011, 2012/24 of 27 July 2012 and 2013/16 of 24 July 2013,

Reaffirming also the commitments to gender equality and the advancement of women made at the Millennium Summit,[2] the 2005 World Summit,[3] the high-level plenary meeting of the General Assembly on the Millennium Development Goals,[4] the United Nations Conference on Sustainable Development[5] and other major United Nations summits, conferences and special sessions, and reaffirming further that their full, effective and accelerated implementation is integral to achieving the internationally agreed development goals, including the Millennium Development Goals,

Reaffirming further the commitment made at the 2005 World Summit to actively promote the mainstreaming of a gender perspective into the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and social spheres and to further undertake to strengthen the capabilities of the United Nations system in the area of gender,

* E/2014/1/Rev.1, annex II.

[1] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 3* (A/52/3/Rev.1), chap. IV, sect. A, para. 4.

[2] See General Assembly resolution 55/2.

[3] See General Assembly resolution 60/1.

[4] See General Assembly resolution 65/1.

[5] See General Assembly resolution 66/288, annex.

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Reaffirming that gender mainstreaming is a globally accepted strategy for achieving gender equality and the empowerment of women and girls and constitutes a critical strategy in the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action[6] and the outcome of the twenty-third special session of the General Assembly, entitled "Women 2000: gender equality, development and peace for the twenty-first century,[7] as well as in the full implementation of the Programme of Action of the International Conference on Population and Development,[8]

Underlining the catalytic role played by the Commission on the Status of Women, and the important roles played by the Economic and Social Council and the General Assembly, and taking note of the agreed conclusions and decisions of the Commission related to the promotion and monitoring of gender mainstreaming within the United Nations system,

Recalling General Assembly resolution 67/226 of 21 December 2012, entitled "Quadrennial comprehensive policy review of operational activities for development of the United Nations system", including in particular section III.D on gender equality and women's empowerment,

Recalling the section of General Assembly resolution 64/289 of 2 July 2010, entitled "Strengthening the institutional arrangements for support of gender equality and the empowerment of women",

1. *Welcomes* the report of the Secretary-General,[9] and appreciates that it provides a comprehensive and systemic approach to data collection and evidence-based analysis of gender mainstreaming through the United Nations system;

2. *Also welcomes* the recommendations contained in the report, and calls for intensified and continued efforts to mainstream a gender perspective, commensurate with gender equality goals, into all policies and programmes of the United Nations, in accordance with all relevant United Nations resolutions, in particular those of the Economic and Social Council;

3. *Stresses* that the Inter-agency Network on Women and Gender Equality constitutes a key forum for achieving more effective coordination, coherence and gender mainstreaming across the United Nations system and for the exchange and cross-fertilization of ideas and practical experiences on gender mainstreaming within the United Nations system, and looks forward to the continued role of the Network in accelerating the implementation of the policy and strategy for gender mainstreaming within the United Nations system;

4. *Also stresses* the need to leverage existing inter-agency networks, including the Inter-agency Network on Women and Gender Equality, the United Nations Evaluation Group and the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions, to take

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[6] *Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annexes I and II.

[7] General Assembly resolution S-23/2, annex, and resolution S-23/3, annex.

[8] *Report of the International Conference on Population and Development, Cairo, 5-13 September 1994* (United Nations publication, Sales No. E.95.XIII.18), chap. I, resolution 1, annex.

[9] E/2014/63.

increased responsibility for the implementation of relevant action plan performance indicators;

5. *Notes with appreciation* the important and extensive work of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for more effective and coherent gender mainstreaming across the United Nations and its role in leading, coordinating and promoting accountability of the United Nations system in its work on gender equality and the empowerment of women, as established by the General Assembly in its resolution 64/289, and recognizes its role in assisting Member States upon their request;

6. *Requests* the United Nations system, including its agencies, funds and programmes, within their respective mandates, to accelerate the full and effective mainstreaming of a gender perspective, commensurate with gender equality goals, in accordance with previous Economic and Social Council resolutions, in particular resolution 2008/34 of 25 July 2008, and General Assembly resolutions 64/289 and 67/226, including by:

(a) Mainstreaming a gender perspective in all its operational mechanisms, inter alia, the United Nations Development Assistance Frameworks and other development frameworks;

(b) Ensuring that managers provide strong leadership and support, within the United Nations system, to advance gender mainstreaming;

(c) Increasing investment in and focus on outputs and outcomes relating to gender equality and the empowerment of women;

(d) Strengthening monitoring, evaluation and reporting so as to allow for system-wide assessment of progress in gender mainstreaming;

(e) Mobilizing and developing sufficient gender expertise for planning, implementation and gender-related resource allocation and tracking;

(f) Mainstreaming gender-responsive planning and budgeting and intensifying the use of gender marker systems, including in the humanitarian programme cycle;

(g) Strengthening capacities and using existing resources, including institutions and infrastructure, to assist in the development and application of unified training modules and tools on gender mainstreaming;

7. *Also requests* the United Nations system to continue and increase support to Member States, with their agreement and consent, in the implementation of national policies for the achievement of gender equality and the empowerment of women and girls, inter alia, by providing support and capacity development to national machineries for the advancement of women and girls and related national entities;

8. *Welcomes* the report on the second year of implementation of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, and commends the progress made under the leadership of UN-Women in the performance of the United Nations system on gender mainstreaming;

9. *Requests* the continued use of reporting under the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women to

inform the report of the Secretary-General on mainstreaming a gender perspective in all policies and programmes in the United Nations system, in order to measure the progress of the United Nations system on gender mainstreaming at the corporate level against the baseline defined in 2013;

10. *Encourages* the United Nations System Chief Executives Board for Coordination, and senior managers to continue directing their attention to promoting gender mainstreaming in the United Nations system;

11. *Recognizes* that large gaps remain between policy and practice and that, while building United Nations staff capacities is very important, additional efforts, such as those recommended in the report of the Secretary-General, would enable the entire United Nations system to meet its commitments and obligations with respect to gender mainstreaming;

12. *Requests* the United Nations system, including its agencies, funds and programmes, within their respective organizational mandates, to continue working collaboratively to enhance and accelerate gender mainstreaming within the United Nations system including by:

(a) Fully implementing the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, including ensuring 100 per cent reporting compliance by all relevant entities, in order to meet its targets;

(b) Investing in adequate human and financial resources to address shortcomings that threaten to impede progress, including in the areas of gender policies, capacity development, education and training resource tracking and allocation, the equal representation of women and organizational culture;

(c) Supporting efforts by the governing bodies of United Nations entities to devote adequate attention to gender mainstreaming in their plans and activities;

(d) Ensuring that the various accountability mechanisms of the United Nations system provide for more coherent, accurate and effective monitoring, evaluation and reporting on gender equality results and common indicators on gender equality and the empowerment of women and girls;

(e) Ensuring the tracking of gender-related resource allocation and expenditure, including through the promotion of the use of gender markers that apply similar standards and principles to allow for comparability and aggregation;

(f) Continuing to better align gender equality programming with national priorities across sectors, as requested by the Member State concerned, with the aim of mainstreaming gender perspectives into all legislation, policies and programmes, and supporting national and regional preparations for the review and appraisal of the implementation of the Beijing Declaration and Platform for Action;[6]

(g) Strengthening the coordination of gender-responsive operational activities among entities of the United Nations system through existing coordination mechanisms at the country level and in partnership, where appropriate, with national stakeholders;

(h) Instituting greater accountability in evaluations conducted by United Nations country teams by including gender perspectives in such evaluations;

(i) Empowering resident coordinators and humanitarian coordinators to promote gender mainstreaming and to expand and strengthen the use by country teams of the United Nations Development Group performance indicators on gender equality (gender "scorecard"), including in the context of the United Nations Development Assistance Framework, as a planning, accountability, monitoring, evaluation and reporting tool for assessing the effectiveness of gender mainstreaming;

(j) Substantially increasing the investment in and focus on outcomes and outputs relating to gender equality and the empowerment of women and girls in the United Nations Development Assistance Framework programmes, including by strengthening the predictability of the funding, broadening the donor base and increasing the flexibility of non-core resources;

(k) Acquiring appropriate technical expertise for gender mainstreaming into programme planning and implementation to ensure that gender dimensions are systematically addressed, and in this regard drawing on the gender equality expertise available in the United Nations system, including at UN-Women and from gender advisers, to assist in the preparation of United Nations Development Assistance Frameworks and other relevant programming frameworks;

(l) Collecting, analysing, disseminating and using accurate, reliable, comparable and relevant data, disaggregated by, inter alia, sex, age and disability, in a regular and systematic manner, in order to guide country programming, to support the preparation of organization-wide and country-level documents, such as the strategic, programmatic and results-based frameworks and evaluations, and to continue to promote and refine their tools for measuring progress and impact;

13. *Requests* the Secretary-General to submit to the Economic and Social Council at its substantive session of 2015 a report on the implementation of the present resolution, including on the promotion of accountability at both the national and the global levels and on progress made in the implementation of the System-wide Action Plan.

United Nations E/2014/L.13

Economic and Social Council

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10 June 2014

Original: English

2014 session
Item 10 (f) of the provisional agenda*
Coordination, programme and other questions: tobacco or health

Armenia, Australia,** Japan, Panama and Russian Federation: draft resolution**

United Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable Diseases

The Economic and Social Council,

Recalling its resolution 2013/12 of 22 July 2013 on the United Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable Diseases,

Taking note of General Assembly resolution 68/271 of 13 May 2014 on the scope and modalities of the comprehensive review and assessment of the progress achieved in the prevention and control of non-communicable diseases to be held on 10 and 11 July 2014,

Having considered the note by the Secretary-General transmitting the report of the Director-General of the World Health Organization on the United Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable Diseases,[1]

Acknowledging that the global burden and threat of non-communicable diseases, principally cardiovascular diseases, cancer, chronic respiratory diseases and diabetes, which are linked to four main risk factors, namely, tobacco use, harmful use of alcohol, an unhealthy diet and lack of physical activity, as well as the global burden of mental health issues constitute major challenges for the economic and social development of many Member States and may lead to increasing inequalities within and between countries and populations,

1. *Takes note* of the report of the World Health Organization formal meeting of Member States to complete the work on the terms of reference for the United

* E/2014/1/Rev.1, annex II.
** In accordance with rule 72 of the rules of procedure of the Economic and Social Council.
[1] E/2014/55.

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Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable Diseases,[2] and the recommendation of the World Health Assembly to submit the proposed terms of reference to the Economic and Social Council;

2. *Endorses* the terms of reference for the United Nations Inter-Agency Task Force on the Prevention and Control of Non-communicable Diseases, including a division of tasks and responsibilities for United Nations funds, programmes and agencies and other international organizations, as contained in the appendix to the above-mentioned report of the Director-General of the World Health Organization;

3. *Requests* the Secretary-General to report to the Economic and Social Council at its 2015 session on the implementation of its resolution 2013/12, and in this regard decides to rename the agenda item entitled "Tobacco or health" to read "Prevention and control of non-communicable diseases".

[2] Ibid., annex.

United Nations E/2014/L.14

Economic and Social Council

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11 June 2014

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2014 session
Item 16 (a) of the provisional agenda*
Economic and environmental questions: sustainable development

Belarus: draft resolution

The family and sustainable development

The Economic and Social Council,

Mindful of the pivotal role of the family in society, and recognizing that the stability and cohesiveness of communities and societies are linked to the strength of the family,

Realizing that the family is a major agent of sustainable development at all levels of society and that its contribution is crucial to the success of that process,

Recalling that, in accordance with the International Covenant on Economic, Social and Cultural Rights,[1] the widest possible protection and assistance should be accorded to the family, which is the natural and fundamental group unit of society,

Mindful that, in accordance with the Universal Declaration of Human Rights,[2] the family is the natural and fundamental group unit of society and is entitled to protection by society and the State,

Recalling the Declaration on Social Progress and Development,[3] which provides that the family, as a basic unit of society and the natural environment for the growth and well-being of all its members, particularly children and youth, should be assisted and protected so that it may fully assume its responsibility within the community,

Recalling also the Economic and Social Council and General Assembly resolutions on the family,

Recalling further the report of the Secretary-General entitled "Follow-up to the tenth anniversary of the International Year of the Family and beyond",[4] and noting

* E/2014/1/Rev.1, annex II.
[1] See General Assembly resolution 2200 A (XXI), annex.
[2] General Assembly resolution 217 A (III).
[3] See General Assembly resolution 2542 (XXIV).
[4] A/66/62-E/2011/4.

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that, at the international level, the family is promoted but not prioritized in development efforts,

Reaffirming that the family can contribute to eradicating poverty and hunger, achieving universal primary education, promoting gender equality and empowering women, reducing child mortality, improving maternal health, and combating HIV/AIDS, malaria and other diseases,

Recognizing that the family, as the natural and fundamental group unit of society, has the primary responsibility for the nurturing and protection of children and that children, for the full and harmonious development of their personality, should grow up in a family environment and in an atmosphere of happiness, love and understanding,

Stressing the importance of creating a conducive environment to strengthen and support all families, recognizing that equality between women and men and respect for all of the human rights and fundamental freedoms of all family members are essential to family well-being and to society at large, noting the importance of the reconciliation of work and family life, and recognizing the principle of shared parental responsibility for the upbringing and development of the child,

1. *Recognizes* the need for continuing to meet the diverse needs of families, both as beneficiaries and participants of the development process;

2. *Stresses* the fact that Member States, the relevant organs, organizations and bodies of the United Nations system and other relevant stakeholders should give due consideration to the role of the family in the development process;

3. *Invites* Member States, the organizations of the United Nations system and other relevant stakeholders to take into account the role of the family as a contributor to sustainable development and the need to strengthen family policy development in their ongoing efforts to achieve the internationally agreed development goals, the Millennium Development Goals and future United Nations development goals;

4. *Invites* Member States to pay attention to the role of the family in sustainable development during the plenary meeting devoted to the observance of the twentieth anniversary of the International Year of the Family, to be held at the sixty-ninth session of the General Assembly;

5. *Requests* the Secretary-General to include, in his report to be submitted to the General Assembly at its seventieth session on the implementation of Assembly resolution 68/136 of 18 December 2013, proposals on concrete measures that need to be taken by Member States, United Nations system organizations and other relevant stakeholders in order to strengthen the capacity and potential of the family as a contributor to sustainable development;

6. *Decides* to remain seized of this issue.

United Nations E/2014/L.15

Economic and Social Council

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12 June 2014

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2014 session
Item 16 (a) of the provisional agenda*
Economic and environmental questions: sustainable development

Draft resolution submitted by the Vice-President of the Council, Oh Joon (Republic of Korea), on the basis of informal consultations

Report of the Committee for Development Policy

The Economic and Social Council,

Recalling General Assembly resolutions 59/209 of 20 December 2004 and 67/221 of 21 December 2012 both on a smooth transition strategy for countries graduating from the category of least developed countries and resolution 65/280 of 17 June 2011, by which the Assembly[1] endorsed the Istanbul Declaration and the Programme of Action for the Least Developed Countries for the Decade 2011-2020,[2]

Recalling also General Assembly resolution 68/18 of 4 December 2013, by which the Assembly took note of the endorsement by the Economic and Social Council of the recommendation of the Committee that Equatorial Guinea and Vanuatu be graduated from the least developed country category,

Recalling further that graduation becomes effective and that, three years after the date on which the General Assembly takes note of the recommendation of the Committee, during the three-year period, the country remains on the list of least developed countries and maintains the advantages associated with membership on that list,

Reiterating its conviction that no country graduating from the least developed countries category should have its development progress disrupted or reversed,

Recalling its resolutions 1998/46 of 31 July 1998, 2007/34 of 27 July 2007 and 2013/20 of 24 July 2013,

* E/2014/1/Rev.1, annex II.

[1] *Report of the Fourth United Nations Conference on the Least Developed Countries, Istanbul, Turkey, 9-13 May 2011* (A/CONF.219/7), chap. I.

[2] Ibid., chap. II.

14-55209 (E) 120614

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Bearing in mind the importance of maintaining stability in the criteria and in the application of the established procedures for inclusion in and graduation from the least developed country category so as to ensure the credibility of the process and, consequently, of the category of least developed countries, while giving due consideration to the specific challenges and vulnerabilities and the development needs of countries potentially graduating or being considered for graduation from the least developed country category,

1. *Takes note* of the report of the Committee for Development Policy on its sixteenth session;[3]

2. *Notes* the work done by the Committee on global governance and global rules for development in the post-2015 era, in accordance with the theme of the annual ministerial review of the Economic and Social Council in 2014, on the role of country groupings for development cooperation, on the monitoring of graduating and graduated countries from the least developed country category and on the review and refining of the criteria for classifying countries as least developed in preparation for the triennial review of the least developed country category in 2015;

3. *Requests* the Committee, at its seventeenth session, to examine and make recommendations on the annual theme of the programme of work of the Council and its high-level segment session of 2015;

4. *Welcomes* the decision by the General Assembly to take note of the endorsement by the Economic and Social Council of the recommendation of the Committee that Equatorial Guinea and Vanuatu be graduated from the least developed country category;

5. *Requests* the Committee to monitor the development progress of countries graduating and graduated from the category of least developed countries, in accordance with paragraph 21 of General Assembly resolution 67/221;

6. *Reiterates* the invitation by the General Assembly for Equatorial Guinea and Vanuatu to prepare their national transition strategy with the support of the United Nations system and in cooperation with its bilateral and multilateral development and trading partners and to report annually to the Committee on the preparation of that strategy;

7. *Acknowledges* with satisfaction the contributions made by the Committee to various aspects of the programme of work of the Council, reiterates its invitation for increased interactions between the Council and the Committee and encourages the Chair and, as necessary, other Committee members to continue this practice, as specified in resolution 2011/20, within existing resources and as appropriate.

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[3] *Official Records of the Economic and Social Council, 2014, Supplement No. 13* (E/2014/33).

United Nations E/2014/L.16

Economic and Social Council

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12 June 2014

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2014 session
Item 9 (a) of the provisional agenda*
Implementation of and follow-up to major United Nations conferences and summits: follow-up to the International Conference on Financing for Development

Draft resolution submitted by the Vice-President of the Council, Oh Joon (Republic of Korea), on the basis of informal consultations

Follow-up to the International Conference on Financing for Development

The Economic and Social Council,

Recalling the International Conference on Financing for Development, held in Monterrey, Mexico, from 18 to 22 March 2002, and the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus, held in Doha from 29 November to 2 December 2008,

Recalling also the 2005 World Summit, held in New York from 14 to 16 September 2005, and its outcome document,[1]

Recalling further the Conference on the World Financial and Economic Crisis and Its Impact on Development, held in New York from 24 to 30 June 2009, and its outcome document,[2]

Recalling the High-level Plenary Meeting of the General Assembly on the Millennium Development Goals, held in New York from 20 to 22 September 2010, and its outcome document,[3] and the special event to follow up efforts made towards achieving the Millennium Development Goals, convened by the President of the General Assembly on 25 September 2013, and its outcome document,[4]

Recalling also the United Nations Conference on Sustainable Development, held in Rio de Janeiro, Brazil, from 20 to 22 June 2012, and its outcome document,[5]

* E/2014/1/Rev.1, annex II.
[1] General Assembly resolution 60/1.
[2] General Assembly resolution 63/303, annex.
[3] General Assembly resolution 65/1.
[4] General Assembly resolution 68/6.
[5] General Assembly resolution 66/288, annex.

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Please recycle

Recalling further General Assembly resolution 68/1 of 20 September 2013 on the strengthening of the Economic and Social Council, resolution 68/204 of 20 December 2013 on the follow-up to the International Conference on Financing for Development and resolution 65/146 of 20 December 2010 on innovative mechanisms of financing for development and Economic and Social Council resolutions 2009/30 of 31 July 2009 on a strengthened and more effective intergovernmental inclusive process to carry out the financing for development follow-up and 2013/44 of 26 July 2013 on the follow-up to the International Conference, and all other relevant resolutions of the Assembly and the Council,

Taking note of the summary by the President of the Economic and Social Council of the special high-level meeting of the Council with the World Bank, the International Monetary Fund, the World Trade Organization and the United Nations Conference on Trade and Development, held in New York on 14 and 15 April 2014,[6]

Taking note also of the note by the Secretary-General on coherence, coordination and cooperation in the context of financing for sustainable development and the post-2015 development agenda,[7]

Reaffirming the Monterrey Consensus of the International Conference on Financing for Development[8] in its entirety, its integrity and its holistic approach, and recalling the resolve to take concrete action to implement the Monterrey Consensus and address the challenges of financing for development in the spirit of global partnership and solidarity in support of the achievement of the internationally agreed development goals, including the Millennium Development Goals,

Reaffirming also that each country must take primary responsibility for its own development and that the role of national policies and development strategies cannot be overemphasized for the achievement of sustainable development, and recognizing that national efforts should be complemented by supportive global programmes, measures and policies aimed at expanding the development opportunities of developing countries, while taking into account national conditions and ensuring respect for national ownership, strategies and sovereignty,

Acknowledging the impact of the global financial and economic crisis on development, recognizing evidence of an uneven and fragile recovery, expressing its appreciation for the efforts that helped contain tail risks, improve financial market conditions and sustain recovery, and acknowledging also that an effective response to the impacts of the crisis requires the timely implementation of all development commitments,

1. *Reaffirms* the importance of staying fully engaged, nationally, regionally and internationally, in ensuring proper and effective follow-up to the implementation of the Monterrey Consensus of the International Conference on Financing for Development[8] as reaffirmed in the Doha Declaration on Financing for Development, adopted by the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus,[9] and of

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[6] A/69/83-E/2014/71.

[7] E/2014/53.

[8] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[9] General Assembly resolution 63/239, annex.

continuing unremitting efforts to build bridges between all relevant stakeholders within the holistic agenda of the financing for development process;

2. *Reiterates* the role played by the United Nations as a focal point for the financing for development follow-up process and the need to maintain that role to ensure the continuity and dynamism of the process, while reaffirming the need to further intensify the engagement of all stakeholders, including the United Nations system, the World Bank, the International Monetary Fund and the World Trade Organization, in the follow-up to and implementation of the commitments made at Monterrey and Doha;

3. *Welcomes* the decision made by the General Assembly, in its resolution 68/204 on the follow-up to the International Conference on Financing for Development, to convene a third International Conference on Financing for Development;

4. *Also welcomes* the conclusion of the consultations on the modalities for the third International Conference on Financing for Development;

5. *Reiterates* that the Economic and Social Council should continue to strengthen its role in promoting coherence, coordination and cooperation in the implementation of the Monterrey Consensus and the Doha Declaration and as a forum for multi-stakeholder involvement;

6. *Welcomes*, in that regard, the ongoing efforts, in accordance with General Assembly resolution 68/1 and the annex thereto, to strengthen the Council within its mandate under the Charter of the United Nations, as a principal organ in the integrated and coordinated follow-up of the outcomes of all major United Nations conferences and summits in the economic, social, environmental and related fields, and to ensure its key role in achieving a balanced integration of the three dimensions of sustainable development;

7. *Looks forward* to the reports of the Intergovernmental Committee of Experts on Sustainable Development Financing and of the Open Working Group on Sustainable Development Goals, as mandated in the outcome document of the United Nations Conference on Sustainable Development, as well as the synthesis report of the Secretary-General, as mandated by the General Assembly in its resolution 68/6 of 9 October 2013, which are to serve as important inputs to the preparations for the Conference, the outcome of which should constitute an important contribution to and support the implementation of the post-2015 development agenda;

8. *Emphasizes* the need for effective coordination between the preparatory process for the Conference and the preparations for the summit to be held in September 2015 for the adoption of the post-2015 development agenda, in order to promote coherence and to minimize duplication of effort;

9. *Encourages* the Financing for Development Office of the Secretariat to continue providing effective secretariat support to the Intergovernmental Committee of Experts on Sustainable Development Financing and to the preparations for the third International Conference on Financing for Development, in cooperation with all relevant stakeholders, in order to ensure a coherent and integrated approach with other related processes;

10. *Emphasizes* that the financing for development follow-up process should constitute a continuum of events, each contributing to and feeding into the next, ensuring the holistic nature of the process and making better and more effective use of existing mechanisms and resources;

11. *Welcomes* the substantive discussions at the previous High-level Dialogues on Financing for Development of the General Assembly and the special high-level meeting of the Council with the World Bank, the International Monetary Fund, the World Trade Organization and the United Nations Conference on Trade and Development, and emphasizes that those discussions are an integral and mutually reinforcing part of the financing for development follow-up process, including the preparations for the third International Conference on Financing for Development;

12. *Stresses* the need to further improve the dialogue between Member States and representatives of the World Bank, the International Monetary Fund, the World Trade Organization and the United Nations Conference on Trade and Development during the special high-level meeting of the Council, as part of a forum for multi-stakeholder dialogue;

13. *Welcomes* the increased interaction and coordination at the staff level with the institutions involved prior to the special high-level meeting of the Council;

14. *Recognizes* the efforts of the President of the Economic and Social Council, in consultation with Member States, to continue to work with the appropriate representatives of the World Bank, the International Monetary Fund, the World Trade Organization and the United Nations Conference on Trade and Development to improve the agenda and the format of the special high-level meeting of the Council, considering innovative approaches that are conducive, inter alia, to the high-level participation of those institutions;

15. *Requests* the President of the Council, in close consultation with Member States, to continue close cooperation and dialogue with the relevant organizations and stakeholders on all the elements of the preparations for the special high-level meeting of the Council, in particular the date and agenda of the meeting of the following year, in order to seek a more interactive, dynamic and substantive discussion on key issues related to the financing for development framework;

16. *Welcomes* the efforts undertaken to give more prominence to the consideration of the agenda item on financing for development during the annual substantive session of the Council, including its coordination and management meetings, and stresses the need to continue to improve those modalities;

17. *Encourages* all relevant stakeholders to consider organizing seminars, panel discussions and briefings as part of the preparations for and contribution to the above-mentioned events in order to raise visibility, attract interest and participation and promote substantive discussions on a continuing basis;

18. *Notes* the ongoing discussions on innovative mechanisms of financing for development, while reiterating that such voluntary mechanisms should supplement and not be a substitute for traditional sources of financing;

19. *Reiterates* the importance of further improving cooperation between the United Nations, the World Bank, the International Monetary Fund and the World Trade Organization in the implementation of the Monterrey Consensus and the Doha

Declaration, based on a clear understanding of and respect for their respective mandates and governance structures;

20. *Welcomes*, in that regard, the invitation by the Chairman of the joint Development Committee of the World Bank Group and the International Monetary Fund to the President of the Council to participate in the meeting of the Committee, and notes that the participation of the President of the Council in meetings of the intergovernmental bodies of the international organizations, as appropriate, can contribute to the financing for development follow-up process;

21. *Encourages* the Department of Economic and Social Affairs of the Secretariat, especially the Financing for Development Office, to maintain regular interaction at the staff level with the World Bank Group, the International Monetary Fund, the World Trade Organization and the United Nations Conference on Trade and Development in the interest of greater coherence, coordination and cooperation, each acting in accordance with its respective mandates and governance structures;

22. *Reiterates* its appeal to Member States and other potential donors to consider contributing generously to the Trust Fund for the Follow-up to the International Conference on Financing for Development, which would facilitate the implementation of a strengthened and more effective intergovernmental inclusive process to carry out the financing for development follow-up, including the preparations for the third International Conference on Financing for Development.

Recalling also its decision to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation,

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing and launched within concerned multilateral bodies and relevant subregional and regional organizations, and recognizing ongoing efforts to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Taking note of the report of the Committee for Development Policy on its sixteenth session,[4]

Welcoming the discussion in the Council on 5 June 2014 on international cooperation in tax matters[5] and its contribution to promoting the work of the Committee,

Noting the workshop on protecting the tax base of developing countries held at United Nations Headquarters on 4 June 2014,

Taking note of the report of the Committee on its ninth session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it in Economic and Social Council resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the decision of the Committee, at its ninth session, to set up six subcommittees on substantial matters, namely article 9 (associated enterprises): transfer pricing; tax treatment of services; exchange of information; base erosion and profit-shifting issues for developing countries; extractive industries taxation issues for developing countries; and negotiation of tax treaties — practical manual, as well as an advisory group on capacity development;

3. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

4. *Decides* to continue, including at its 2015 special meeting to consider international cooperation in tax matters, consultations on options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, taking into account the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters, including on the issue of the conversion of the Committee into an intergovernmental subsidiary body of the Council;

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[4] See *Official Records of the Economic and Social Council, 2014, Supplement No. 13* (E/2014/33).

[5] See E/2014/SR.xxx and xxx.

[6] *Official Records of the Economic and Social Council, 2013, Supplement No. 25* (E/2013/45).

5. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

6. *Encourages* the President of the Council to issue invitations to representatives of national tax authorities to attend the annual special meeting of the Council to consider international cooperation in tax matters;

7. *Requests* the Secretary-General to submit to the Council, at its special meeting to consider international cooperation in tax matters, a report, within existing resources and reflecting the views of Member States, on options for further strengthening the work and operational capacity of the Committee, with an emphasis on better integrating its work into the programme of work of the Council following its reform and effectively contributing to the financing for development follow-up process and to the post-2015 development agenda;

8. *Recognizes* the progress by the Financing for Development Office in developing, within its mandate, a capacity-development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, to continue its work in this area and to further develop its activities within existing resources and mandates;

9. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

10. *Reiterates*, in this regard, its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.